

**AMENDMENTS TO THE CLAIMS**

1. (currently amended) A method of performing sound effect comprising: providing a ~~headphone-like or earphone-like~~ headphone or earphone device with rear speakers carried therein, wherein said ~~headphone-like or earphone-like~~ headphone or earphone device includes an opening for receiving the front speaker signal signals from a front speaker; transmitting front, rear and sub-woofer signal signals to associated speakers; processing and delaying the signal under transmitting rear signals transmitted to rear speakers by head-related transfer function (HRTF) according to the distance between a user and a front speaker; and transmitting said processed signal signals to said rear speaker speakers to create virtual speakers of the rear side without losing the rear side bass basses.

2. (original) The method of claim 1, wherein a delay time of said delay signal is determined by a distance between said user and said front speakers divided by the velocity of the sound in air.

3. - 7. (canceled)